OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I
सीमाशुल्कआयुक्तकाकार्यालय, एनएस-**I**
CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन,
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA 400707
न्हावाशेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र- **400 707**

Date of Order: 20.12.2025 **Date of Issue: 20.12.2025**
आदेश की तिथि **:22.12.2025** जारी किए जाने कीतिथि: **22.12.2025**

DIN 20251278NW0000515001
F. No. S/10-155/2024-25/COMMR/GR I & IA/NS-I/CAC/JNCH
SCN No. 1531/2024-25/Commr./Gr.I&IA/NS-I/CAC/JNCH dated 27.12.2025

Passed by: Shri Yashodhan Wanage
पारितकर्ता: श्री यशोधन वानागे

Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva
प्रधानआयुक्त, सीमाशुल्क (एनएस-**1**), जेएनसीएच, न्हावाशेवा

Order No.: 305/2025-26 /Pr. Commr./NS-I /CAC /JNCH
आदेशसं. : **305/2025-26**/प्र. आयुक्त/एनएस-1/ सीएसी/जेएनसीएच

Name of Party/Noticee: M/s Vidyasagar Foods Pvt. Ltd. (IEC: 0509060650)
पक्षकार (पार्टी)/ नोटिसीकानाम: **मेसर्स विद्यासागर फूड्स प्राइवेट लिमिटेड**

ORDER-IN-ORIGINAL
मूलआदेश

1. The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

1. इस आदेश की मूलप्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

2. Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

2.इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम१९६२ की धारा १२९ (ए (के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमीप्रादेशिकन्यायपीठ (वेस्टरीज़नलबेंच(, ३४, पी .डी .मेलोरोड, मस्जिद (पूर्व(, मुंबई– ४००००९को अपील कर सकता है, जो उक्तअधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

3. Main points in relation to filing an appeal:-
3. अपील दाखिल करने संबंधी मुख्यमुद्दे:-

Form - Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy).
फार्म - फार्मन .सीए३, चारप्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए).

Time Limit-Within 3 months from the date of communication of this order.
समयसीमा- इसआदेशकीसूचनाकीतारीखसे३महीनेकेभीतर
Fee- (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less.
फीस- (क)एक हजार रुपये–जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५ लाख रुपये या उससे कम है।

(b) Rs. Five Thousand - Where amount of duty &Page 2 of 2

interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh.

(ख) पाँच हजार रुपये– जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५ लाख रुपये से अधिक परंतु ५० लाख रुपये से कम है।

(c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.

(ग) दसहजाररुपये–जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५० लाख रुपये से अधिक है।

Mode of Payment - A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.

भुगतान की रीति– क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीय कृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी, मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में दैय हो।

General - For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

सामान्य - विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९९२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादन शुल्क एवं सेवाकर अपील अधिकरण (प्रक्रिया) नियम, १९८२का संदर्भ लिया जाए।

4. Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

4.इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गये शुल्क अथवा उद्गृहीतशास्ति का ७.५ % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसान किये जाने पर अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२८ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

BRIEF FACTS OF THE CASE:

1.1 M/s. VIDYASAGAR FOODS PVT. LTD. had imported a consignment with description CANNED SWEET KERNEL CORN vide various Bills of Entry and the same was cleared through Customs by classifying it under CTI 0711 90 90 and thereby paid BCD @ 0% under Sr.no. 50 of the notification no. 46/2011-Cus. 01.06.2011. The relevant portions of CTI of the First Schedule to the Customs Tariff Act, 1975 and Notification 46/2011-Customs are reproduced as under:

A. Customs Tariff

"0711 *VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION

0711 20 00 - Olives kg. 30%
0711 40 00 - Cucumbers and gherkins kg. 30%
- Mushrooms and truffles:
0711 51 00 -- Mushrooms of the gensusagaricus kg. 30%
0711 59 00 -- Other kg. 30%
0711 90 - Other vegetables; mixtures of vegetables:
0711 90 10 --- Green pepper in brine kg. 30%
0711 90 20 --- Assorted canned vegetables kg. 30%
0711 90 90 --- Other kg. 30% "

B. NOTIFICATION NO.46/2011-Cus dated 01.06.2011

S.No.	Chapter or heading or sub-heading or tariff item	Description of Goods	Rate (in percentage unless otherwise specified)	
(1)	(2)	(3)	(4)	(5)
50	0711	All goods	20.0	26.0

1.2 As per Chapter Note 5 of the Chapter 7 of the First Schedule to the Customs Tariff Act, 1975 "*Heading 0711 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state*." Further *Vegetables covered by this heading are generally packed in casks or barrels, and are mainly used as raw materials for manufacturing purposes; the principal varieties are onions, olives, capers, cucumbers, gherkins, mushrooms, truffles and tomatoes. However the heading excludes goods which, in addition to having been provisionally preserved in brine, have also been specially treated (e.g., by soda solution, by lactic fermentation); these fall in Chapter 20 (for example, olives, sauerkraut; gherkins and green beans)."*

1.3 From the above, it appears that the vegetables which are provisionally preserved are classifiable under heading 0711 and such vegetables are unsuitable in that state for immediate consumption. The vegetables of this heading are preserved for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions. However, from the Label of the goods as uploaded by the importer as supporting documents of the B/E No. 4914687 dated 06.08.2024, it was observed that the ingredients of the imported Canned Sweet Corn are Sweet Corn, Water, Sugar and Salt with packing medium as Brine Solution of 1.44% Salt. From the importer's website; https://vidyasagarfoods.com/product-description.php?prodid=43 it was observed that the imported canned sweet corn "*are picked and packed at the peak of freshness for the highest standard in rich and sweet flavour. Frutin's corn has a rich, sweet flavour that works great as a stand-alone accompaniment or a delicious ingredient. Add it to a crispy salad, or serve it as a warm side dish with melted butter. It adds crunch and sweet flavour. They're low-calorie and cholesterol-free. They're also packed with fiber, vitamins, and minerals. They contain no Artificial Colours, no Artificial Flavours and are fat Free* ***with No Preservatives*** *and are Non GMO."*

1.4 From the above, it appeared that imported goods are prepared and ready to use and it can be added to a crispy salad, or serve it as a warm side dish with melted butter. Goods classifiable under heading 0711 are unsuitable for immediate consumption in that state. Further, goods classifiable under heading 0711 should be provisionally preserved by sulphur dioxide, in brine, in sulphur water or in preservative solution. However, the above information as available on Label as well as website shows that the subject goods do not contain preservative. Therefore, it appears that the imported goods are not preserved provisionally as per the process specified in heading 0711 of the HSN Explanatory Notes and the same are suitable of FOR IMMEDIATE CONSUMPTION in the state of importation. Thus, it appeared that the goods were not classifiable under CTI 07119090.

1.5 Further it was observed that the Note 3 of Chapter 20 states that: "Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a)." Further Note 1(a) provides that. Chapter 20 does not cover "Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11". Further, GENERAL NOTE (2) and (6) of the Chapter 20 of the HSN Explanatory Notes states that this Chapter includes (2) Vegetables, fruit, nuts, fruit-peel and other parts of plants preserved by sugar and (6) provides that Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the nomenclature. Further, heading 2005 of HSN Explanatory Notes may read as under:-

2005 - Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
200510 - Homogenised vegetables 200520 - Potatoes
200540 - Peas (Pisum sativum)
- Beans (Vigna spp .• Phaseolus spp.) : 2005 51 - - Beans, shelled
200559 - - Other 200560 - Asparagus

200570 - Olives
200580 - Sweet corn (Zea mays var. saccharata)
- Other vegetables and mixtures of vegetables :
200591 - - Bamboo shoots 200599 - - Other

The term "vegetables" in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 2001, frozen vegetables of heading 2004 and vegetables preserved by sugar of heading 2006 are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).

1.6 From the above, it appeared that the imported Canned Sweet Corn which is ready to use and in consumer packing is correctly classifiable under CTI 20058000 and chargeable to BCD @ 30% +SWS 10% of BCD and IGST @ 12% under Serial No. 37; Schedule II of the IGST Notification No. 01/2017-Integrated Tax (Rates) dated 28.06.2017. The importer in the case cleared the goods under 07119090 and availed exemption Notification No. 46/2011-Customs, dated 01.06.2011 and paid no BCD and IGST. Thereby, it appeared that the importer had paid short duty of Rs. 1,29,90,725/- (As mentioned in Annexure A). It is pertinent to mention that the goods classifiable under CTI 20058000 are not covered in the Table provided in the Notification No. 46/2011 and therefore the same are not eligible for benefit under Notification No. 46/2011- Customs, dated 01.06.2011.

1.7 Accordingly, a Consultative Letter No. 444/2024-25/ (B2) vide F. No. CADT/CIR/ADT/TBA/988/2024-PBA-CIR-B2-O/o COMMR-CUS dated 10.09.2024 was issued to the importer for payment of short levied duty along with applicable interest and penalty. Vide the aforementioned Consultative letter, the Importer was advised to pay the Differential Duty amounting to Rs. 1,29,90,725/- along with interest and penalty in terms of Section 28(4) of the Customs Act 1962. The importer was further advised to avail the benefit of lower penalty in terms of Section 28(5) of the Customs Act, 1962, by early payment of short paid IGST duty and interest along with penalty @ 15%. From the foregoing, it appeared that the Importer had deliberately not paid the duty by willful mis-statement as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby attempted to take undue benefit amounting to Rs. 1,29,90,725/- (Rupees One Crore Twenty Nine Lakh ninety Thousand Seven Hundred and Twenty Five only). Therefore, the differential duty, so not paid, is liable for recovery from the Importer under Section 28 (4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest at the applicable rate under section 28AA of the Customs Act, 1962 and for their acts of omission/commission.

1.8 In view of the above, M/s. Vidyasagar Foods Pvt. Ltd. was issued show cause notice seeking as to why:-

1.8.1 Differential Duty amounting to Rs. 1,29,90,725/- (Rupees One Crore Twenty Nine Lakh ninety Thousand Seven Hundred and Twenty Five only) with respect to the items covered under Bills of entry as mentioned in Annexure-A to the notice should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.

1.8.2 The subject goods as detailed in Annexure-A to the notice having a total assessable value of Rs. 2,65,33,343/- (Rs. Two Crore Sixty Five Lakh thirty three thousand three hundred and forty three only) should not be held liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962.

1.8.3 Penalty should not be imposed on the importer under Section 112 (a)&(b) and /or 114A and 114AA of the Customs Act, 1962.

WRITTEN SUBMISSIONS

2. M/s Vidyasagar Foods Pvt. Ltd. Vide their letter dated 16.06.2025 gave written submissions wherein they *inter-alia* stated as below:

2.1 The Canned Sweet Corn Kernel imported by them are packed in medium of Brine Solution. The Brine Solution is for provisional preservation of the Sweet Corn Kernel during transport and storage prior to their use. Upon opening of the can, the Sweet Corn Kemel so provisionally preserved in Brine, is unsuitable in that state, for immediate consumption and requires rinsing in fresh water before taking up the same for cooking.

2.2 They submitted Certificate/Report dated 27-3-2025 of National Institute of Food Technology Entrepreneurship and Management under Ministry of Food Processing Industries, Government of India, as per which, the Brine Solution in which the Canned Sweet Com Keel is packed, is for provisional preservation of the Sweet Corn Kernel prior to its use and that upon opening of the can, the Sweet Com Kernel is unsuitable for use in that state and requires rinsing in fresh water before taking up the same for cooking.

2.3 CTH 0711 covers "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption". As per Note 2 of Chapter 7, the word "Vegetables" in Heading 07 11 includes Sweet Corn. The Canned Sweet Corn Kernel imported by them is provisionally preserved in Brine Solution and is unsuitable in that state for consumption and requires rinsing with fresh water before being taken up for cooking, the same is correctly classifiable under Heading 07 11. CTSH 07119090 is a residuary sub-heading under Heading 07 11, which covers 'other'. There being no specific sub-heading for Sweet corn under heading 07 11 and accordingly they claimed classification of the said goods under CTSH 07 11 9090.

2.4 Further, the goods being of Thailand origin, they claimed exemption from customs duty under Sr. No.57 of Notification No.46/2011-CUS dated 1-6-2011, which covers all Goods of heading 07 11 imported from Thailand.

2.5 The assessment under CTSH 07 11 9090 claimed by them was agreed to by the proper officers of customs who granted clearance to the goods. In fact, some of the Bills of Entry in

respect of the said goods have been assessed by the proper officer of customs, who with the classification claimed by us under Heading 07.11. The Compulsory Compliance Requirements specified in the Bills of Entry, specifically mandate as follows:

"VERIFY THAT THE GOODS FALL UNDER CTH 0711".

Therefore, when even in respect of Bills of Entry which are officer assessed, the same have been assessed under Heading 0711 after verification as mandated by Compulsory Compliance Requirements that the same fall under Heading 07 11, it would follow that their claim for classification under Heading 07 11 has been agreed with even by customs.

2.6 Much after the clearance of the said goods as aforesaid, consultative letter dated 10-9-2024 was issued to them, by which, it was contended that the said goods are classifiable under CTSH 2005 8000 and they were accordingly advised to pay differential duty of Rs.1,29,90,724.80 along with interest and penalty equal to 15% of the said duty in respect of consignments of "Canned Sweet Kernel Corn". They replied to the said consultative letter by their letter dated 24-9-2024. By the said letter dated 24-9-2024 we submitted as follows:

a) that the contention in the Consultative letter that the goods are classifiable under CTSH 200580 is ex-facie incorrect.

b) that the said Heading 2005 covers Vegetables prepared or preserved otherwise than by vinegar or acetic acid. Further, as per Note 3 of Chapter 20, Heading 2005 covers only those products of Chapter 7, which have been prepared or preserved by processes other than those specified in Chapter 7.

c) That the goods in the present case were provisionally preserved in Brine, which is a process specified in Chapter 7 and therefore the goods cannot fall under Heading 2005.

d) That the Consultative letter itself records in Para 1.5 that the goods are with No Preservatives. The goods are only provisionally preserved for transport and storage in Brine, which is a process specified in Note 5 of Chapter 7. Therefore, the contention in the letter that the goods are classifiable under Heading 2005 is incorrect and the goods have been correctly classified by us under CTSH 07119090.

e) that in any event, Section 28(4) of the Customs Act 1962 has no application to the present case since there is no willful mis-statement or suppression of facts on our part. Event the Bills of entry which were officer assessed were assessed under Heading 07 11 after verification in terms of Mandatory Compliance Instructions.

2.7 The present show cause notice dated 27-12-2024, which has thereafter been issued to them, has completely ignored their reply to the Consultative Letter and has not at all considered and dealt with the submissions made by them in reply to the Consultative letter. On this ground itself the Show Cause notice is not sustainable in law and is liable to be discharged and dropped. In support of this submission, they placed reliance on the decision of the Hon'ble High Court in the case of Tube Investment of India Ltd v UOI - 2018 (16) ELT 376 (Mad). The Show Cause Notice in Para 2.4 accepts that the canned sweet corn kernel is

packed in a medium of Brine solution. There is no evidence cited in the Notice to dispute that Brine solution is a means of provisional preservation. The Notice further accepts in Para 2.4 that there is no other preservative in the goods.

2.8 The burden of classification is on revenue and it is for revenue to lead evidence to show that the goods are classifiable in the manner claimed by revenue and a mere assertion in that behalf is not enough. They relied upon judgment in case of UOI v Garware Nylons Ltd-1996 (87) ELT 12, Nanya Imports & Exports Enterprises v CC -2006 (197) ELT 154, H.P.L Chemicals Ltd v CCE - 2006 (197) ELT 324.

2.9 They placed reliance on the decision of the Larger Bench of the Hon'ble Tribunal in the case of Premier Mushroom Farms v CCE - 2005 (183) ELT 252 (Tri-LB), in which it is held that preservation in Brine solution is provisional preservation as contemplated by Chapter 7 of the Tariff.

2.10 Since it is established by the aforesaid discussion that the goods are in medium of Brine Solution and that use of Brine Solution is a means and process of provisional preservation contemplated by Chapter 7 of the Tariff, it would follow that the goods stand excluded from Chapter 20 by virtue of Note 1 of Chapter 20 which provides that Chapter 20 does not cover Vegetables preserved by the processes specified in Chapter 7. To the same effect is Note 3 of Chapter 20 which provides that Heading 20.05 will cover only such vegetables of Chapter 7 as have been prepared or preserved by processes other than processes specified in Chapter 7. When Heading 20 05, which covers Vegetables prepared or preserved otherwise than by Vinegar or acetic acid, is read with Notes 1 and 3 of Chapter 20, it would follow that for a Vegetable to fall under Heading 20.05, it must be preserved by a preservative (other than Vinegar or acetic acid) which is not a provisional preservative such as Brine solution. In the instant case, the Show Cause Notice itself accepts in Paras 2 and 3 that except for Brine Solution there is no other preservative. Since as submitted herein above, Brine solution is only for provisional preservation and admittedly there is no other preservative, the goods cannot fall under Heading 20.05.

2.11 The Show Cause Notice has demanded duty under Section 28(4) of the Customs Act 1962 without specifying the particular ingredient of Section 28(4) which is being invoked against them. It is settled law that for invocation of the larger period of limitation, the Show Cause Notice must specify the particular ingredient out of "Collusion, wilful misstatement or suppression of facts" mentioned in Section 28 (4) of the Customs Act 1962. IN suppor of their submissions, they relied upon the judgment in case of Aban Lloyd Chiles Offshore Ltd v CC - 2006 (200) ELT 370 (SC), Uniworth Textiles Ltd v CC - 2013 (288) ELT 161, CCE v HMM Ltd - 1995 (76) ELT 497 (SC) etc. The Notice has merely alleged that they have mis-classified the product and taken benefit of Notification No.46/2011-CUS. It is settled law that claiming of a particular classification or Notification is a matter of interpretation and belief on the part of the importer and where goods have been correctly described in the Bill of Entry, it does not become a case of mis-declaration or willful mis-statement or suppression of facts. They relied upon judgment in case of Northern Plastic Ltd v Collector - 1998 (101)

ELT 549 (SC), CC v Gaurav Enterprises - 2006 (193) ELT 532 (BOM), C. Natwarlal& Co v CC-2012-TIOL-2171-CESTAT-MUM, S. Rajiv & Co. v CC - 2014 (302) ELT 412.

2.12 The mere fact that with effect from 8-4-2011 self-assessment was introduced does not mean that Section 28 (4) is attracted in the present case. Even after 8-4-2011, Section 28(4) is attracted only where there is wilful mis-statement or suppression of facts and claiming of a particular classification or Exemption notification is not a wilful mis-statement or suppression of facts, when the goods are correctly described. The aforesaid decisions of the Supreme Court in the case of Northern Plastic Ltd and of the Bombay High Court in the case of Gaurav Enterprises which relate to the period prior to 8-4-2011 have been applied by the Tribunal in the aforesaid cases of C. Natwarlal & Co an S. Rajiv & Co even to imports after 8-4-2011. Further, as held by the Tribunal in the case of Lewek Altair Shipping Pvt. Ltd. v CC -2019(366) ELT 318 (Tri- Hyd), the self-assessment by the importer is subject to reassessment by the proper officer of customs, if he is of the opinion that the self-assessment is incorrect. In the present case, in fact, even in case of officer assessed Bills of Entry, the assessment is under CTH 0711.

2.13 They submitted that Section 111(m) of the Customs Act 1962 has no application to the present case as claiming of a particular classification or Notification cannot and does not render the goods liable to confiscation. As laid down by the Hon'ble Supreme Court in the case of Northern Plastic Ltd Vs Collector - 1998 (101) ELT 549 (SC), Section 111 (m) is attracted when the particulars of the goods are mis-declared and a statement in the Bill of entry as to classification or Notification is not a statement about the particulars of the goods. So long as the goods are correctly described, which in the present case they admittedly are, claiming of a particular classification or Notification does not amount to mis-declaration of any particulars of the goods and therefore does not attract Section 111 (m). Section 111(o) of the Customs Act 1962 has no application to the present case as Section 111 (o) applies to a case where any goods have been exempted from duty subject to some condition required to be fulfilled after availing the exemption and clearing the goods and where such condition has not been observed. It clearly contemplates confiscation of goods for non-observance of some post-clearance condition. In the present case there was no condition which was required to be observed by them after availing the exemption and clearing the goods with duty exemption. Consequently, there is no question of the goods being liable to confiscation under Section 111 (o). Section 111(o) cannot and does not apply in a case where according to the department the goods are not covered by the Notification in the first place. They submitted that the goods in the present case are not available for confiscation and therefore fine cannot be imposed when the goods are not available for confiscation. They relied upon judgment in case of Shiv Kripalspat P. Ltd v CC- 2009 (235) ELT 623-Tri-LB, Chinku Exports v CC 1999 (112) ELT 400 Upheld in Commissioner v Chinku Exports 2005 (184) ELT A36 (SC) etc.

2.14 As the goods are not liable to confiscation under Section 111 (m) and (o) of the Customs Act 1962. Therefore, no penalty can be imposed under Section 112 (a) of the said Act. As the demand for duty is liable to fail both on merits and on limitation. Therefore, question of imposition of penalty under Section 114A of the Customs Act 1962 does not

arise. The submissions made herein above in respect of inapplicability of Section 28(4) and Section 111(m) equally apply in support of the submission that Section 114A has no application whatever and the said submissions are reiterated in respect of section 114A.

2.15 The proposal in the Notice for imposition of penalty under Section 114AA of the Customs Act, 1962 is totally unsustainable in law. Section 114AA also has no application to the present case. As is apparent from the Twenty Seventh Report of the Standing Committee of Finance wherein insertion of section 114AA was discussed at para 62, the said Section 114AA applies to export frauds where mere documents are filed without there being any export goods to claim export incentives. The present case is not one where mere documents were filed without any export goods to claim export incentives. Section 114AA is therefore clearly inapplicable in the present case. They relied upon the decision of the Tribunal in Access World Wide Cargo v CC - 2022 (379) ELT 120. Even otherwise, Section 114AA provides for imposition of penalty on a person who knowingly or intentionally makes, signs or uses or causes to be made, signed or used, any false or materially incorrect declaration, statement or document in the transaction of any business for the purposes of the Customs Act 1962. They have not made, signed, used or caused to be made, signed or used any such false or materially incorrect declaration, statement or document. The claiming of a classification or Notification with which department subsequently disagrees does not attract the said Section 114AA. Claiming of a classification or Notification is a matter of belief and interpretation on the part of the exporter/importer and does not amount to the false or materially incorrect declaration, statement or document mentioned in Section 114AA.

PERSONAL HEARING

3. Opportunity for personal hearing was granted to the noticee and in response to the same, Shri Archit Aggarwal, Director, Vidya Sagar Foods Pvt. Ltd. appeared for personal hearing on 10.11.2025. During the hearing, following submissions were made by him:-

1) It is submitted that as per the understanding of the company and its director the said product should fall in chapter 7 which is the right classification of the product. The following documents/ evidence due to which the classification is based as follows:

a. **Larger Bench Gold Tribunal order** -the said judgment is **premier mushrooms vs commissioner of central excise**. The said case is absolutely the said judgement is premier identical to our product as both are canned and packed in preservative solution (brine) which is a way of preservation. In the case, the larger bench had sought expert opinion from the food experts who had also confirmed that the product was provisionally preserved and that it is unsuitable for immediate consumption, the product was not ready to eat but ready to cook.

The tribunal order has not been challenged by the department so far.

b. **Study report issued by NIFTEM under Ministry of food processing**- As per the report it confirms yet again that the product is provisionally preserved and that the product is not suitable for immediate consumption. The brine has to be drained, the corn be rinsed with fresh water then shall be suitable for further cooking in any desired dish.

Based on these 2 above, the company feels chapter 7, which the company is using is the right classification as indicated by the tribunal order also.

2) It is also submitted that there has been no misstatement, suppression of facts by the company.

3) The company has been importing the goods since 2012 till date. The CTH adopted by the company has always been 0711, and there are many consignments that have been custom officer assessed which made the company even more confident that the classification being used is correct and undisputed.

4) Free trade agreement came in the year 2015. For the consignments that were imported from 2012 to 2015 (some bill of entries are being submitted), the custom duty to be paid under both CTH remained +10%. The company even then used chapter 7 to clear goods although there was no which was 30% difference in customs duty. So, there was no mal intentions on part of company to evade taxes.

5) There are various BOE's from the year 2012 till now that have been assessed by custom officer and never has been the case in which the classification was ever challenged by the department or proper officers.

6) For the bill of entries that are included in our show cause notice, 3 of them have been Custom officer assessed and as per the MANDATORY COMPLIANCE REQUIREMENTS gave very clear instructions to the assessing officer to verify if 0711 is the correct CTH of the product, among other instructions which had to be mandatorily checked. The customs officer also verified and agreed with 0711 as the correct classification.

7) The company also used to manufacture the same product in India from 2006 till 2017. In year 2011, Central Excise was levied on our goods. Canned corn in brine was one of the products. Based on our understanding and also of the whole industry we classified the goods in 0711 based on the judgement of larger bench of gold Tribunal. The company has been audited twice by the central excise and not even a single time the classification of the product was challenged by department.

8) Chapter 7 talks about the vegetables mainly and chapter 20 talks about the preparations of those vegetables. So for example, if it is just corn kernels the same can be classified in chapter 7 but if we make sweet corn soup out of it then it will become a preparation of corn and shall then be included in chapter 20, because the identity of the corn has changed and completely different product with different identity has been prepared from it. Since our product is only corn it should be included in chapter 7 only.

9) Chapter note 1 in chapter 20 also mentions that any product or vegetable that is preserved by any processes in such manner as defined in chapter 7, then that shall be out of purview of the chapter 20.

10) The annexures and additional supporting documents shall be submitted through email by the company

DISCUSSIONS AND FINDINGS

4. I have carefully gone through the Show Cause Notice, material on record and facts of the case, as well as written and oral submissions made by the Noticee. Accordingly, I proceed to decide the case on merit.

4.1 I find that in compliance to the provisions of Section 28(8) and Section 122A of the Customs Act, 1962 and in terms of the principles of natural justice, opportunities for Personal Hearing (PH) were granted to the Noticee. Thus, the principles of natural justice have been duly followed during the adjudication proceedings. Having complied with the requirement of the principle of natural justice, I proceed to decide the case on merits, bearing in mind the allegations made in the SCN as well as the submissions / contentions made by the Noticee.

4.2 The present proceedings emanate from Show Cause Notice No. 1531/2024-25/Commr./Gr.I&IA/NS-I/CAC/JNCH dated 27.12.2025 issued to M/s. Vidya Sagar Foods Pvt. Ltd., alleging mis-classification of Canned Sweet Corn Kernel under Chapter Heading 0711. The noticee has imported the goods viz. Canned Sweet Corn Kernel by classifying the same under Tariff Heading 07119090, whereas the Show Cause Notice finds that the said goods merits classification under Chapter Heading 2005 on the basis that the said goods are fit for immediate consumption as the said goods did not contain any preservative. It is alleged in the notice that the impugned goods are prepared and ready to use. It is further alleged in the notice that the goods of heading 0711 shall be provisionally preserved in preservative solution, however, the impugned goods are not preserved as it did not contain any preservative. Accordingly, SCN alleged that the differential amounting to Rs. 1,29,90,725/- is recoverable from the importer along with applicable interest under Section 28AA. The SCN further proposes holding the goods liable for confiscation under Section 111(m) and 111(o) of the Act, and seeks imposition of penalties upon M/s. Vidya Sagar Foods Pvt. Ltd.

4.3 I find that the importer M/s. Vidya Sagar Foods Pvt. Ltd. has contended that the goods imported by them are classifiable under heading 0711 only and they have classified the goods correctly. It is submitted by the noticee that the goods imported by them are provisionally preserved by Brine solution. They further submitted that the goods are unsuitable for use in that state for immediate consumption. On the basis of their aforementioned submissions, the noticee requested to drop the said Show Cause Notice.

4.4 I have carefully gone through the records of the case, the allegations made in the Show Cause Notice, and the written and oral submissions made by the importer. On careful

perusal of the Show Cause Notice, I find that the following main issues arise for determination in this case:

A. Whether the product viz. Canned Sweet Corn Kernel imported by M/s. Vidya Sagar Foods Pvt. Ltd. by classifying the same under CTI 07119090, should be reassessed under Chapter Heading 2005 or otherwise;

B. Whether the goods as detailed in Annexure-A to the notice should be confiscated under Section 111(m) & 111(o) of the Customs Act, 1962 or otherwise;

C. Whether the differential duty amounting to Rs. 1,29,90,725/- should be demanded and recovered in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 or otherwise;

D. Whether the Penalty should be imposed on the importer M/s. Vidya Sagar Foods Pvt. Ltd. under Section 112 (a) and /or 114A and 114AA of the Customs Act, 1962 or otherwise;

4.5 After having framed the substantive issues raised in the SCN which are required to be decided, I now proceed to examine each of the issues individually for detailed analysis based on the facts and circumstances mentioned in the SCN; provision of the Customs Act, 1962; nuances of various judicial pronouncements, as well as Noticee's oral and written submissions and documents / evidences available on record.

A. Whether the product viz. Canned Sweet Corn Kernel imported by M/s. Vidya Sagar Foods Pvt. Ltd. by classifying the same under CTI 07119090, should be reassessed under Chapter Heading 2005 or otherwise;

5.1 I note that the goods should be classified under respective chapter headings duly following the General Rules of Interpretation keeping in mind the material condition and basic details of the goods. As per General Rules for the Interpretation of the Harmonised System, classification of the goods in the nomenclature shall be governed by Rule 1 to Rule 6. Rule 1 of General Rules for Interpretation is very important for classification of goods under the Customs Tariff which provides that classification shall be determined according to the terms of headings and any relative Section or Chapter Notes. It stresses that relevant Section/Chapter Notes have to be considered along with the terms of headings while deciding classification. It is not possible to classify an item only in terms of heading itself without considering relevant Section or Chapter Notes. I also put reliance upon the judgement of the Hon'ble Tribunal in case of Pandi Devi Oil Industry Vs. Commissioner of Customs, Trichy [2016 (334) ELT-566 (Tri-Chennai)] wherein it was held that it is settled law that for classification of any imported goods, the principles and guidelines laid out in General Interpretative Rules for classification should be followed and the description given in chapter sub-heading and chapter notes, section notes should be the criteria.

5.2 I find that the noticee has imported the goods viz. Canned Sweet Corn Kernel by classifying the same under heading 07119090, whereas the notice alleges that the said goods

merits classification under Chapter Heading 2005. The competing two Chapter Headings are as below:

5.2.1 0711:- Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.

07.11 - Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.

0711.20 - Olives

0711.40 - Cucumbers and gherkins

- Mushrooms and truffles :

0711.51 - - Mushrooms of the genus *Agaricus*

0711.59 - - Other

0711.90 - Other vegetables; mixtures of vegetables

5.2.2 2005- Other Vegetable prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:

20.05 - Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.

2005.10 - Homogenised vegetables

2005.20 - Potatoes

2005.40 - Peas *(Pisum sativum)*

- Beans *(Vigna spp., Phaseolus spp.)* :

2005.51 - - Beans, shelled

2005.59 - - Other

2005.60 - Asparagus

2005.70 - Olives

2005.80 - Sweet corn *(Zea mays var. saccharata)*

- Other vegetables and mixtures of vegetables :

2005.91 - - Bamboo shoots

2005.99 - - Other

5.3 I find that the classification of goods under Chapter Heading 2005 are subject to the condition mentioned in the HSN for Heading 2005. It is mentioned therein that the term 'Vegetable' in this heading (20.05) is limited to the products referred to in Note 3 to this Chapter (Chapter 20). Note 3 of Chapter 20 stipulated that the Heading 20.05 covers only those products of Chapter 7 which have been prepared or preserved **other than those referred in Note 1(a)**, which mentioned the processes specified in Chapter 7. Therefore, on Conjoint reading of Notes to Tariff Heading 2005 along with Note 3 and Note1(a) to Chapter 20, it is clear that heading 2005 covers only those products which have not been preserved by the processes mentioned in Chapter 7. Therefore, I find that before considering the classification of the goods under heading 2005, firstly it has to be decided whether the impugned goods have been preserved by the processes mentioned in Chapter 7 or not.

5.4 I find that the noticee has classified the goods under Chapter Heading 0711. Note 5 to Chapter 07 clearly stipulates the condition for classifying the goods under that heading. Note 5 to Chapter 7 is as follows:

"*5. Heading 07.11 applies to vegetables which have been treated solely to ensure their* ***provisional preservation*** *during transport or storage prior to use (for example, by Sulphur dioxide gas****, in brine****, in Sulphur water or in other preservative solutions), provided they remain* ***unsuitable for immediate consumption in that state****."*

I find that Note 5 to Chapter 07 mentions two conditions that the goods of Chapter Heading 0711 shall be **preserved provisionally** by the procedures mentioned therein and the said goods shall be **unsuitable for immediate consumption**.

5.5 I find that Note 5 to Chapter 07 includes '***in Brine***' as one of the procedures for provisional preservation. I find that the Brine solution is simply a mixture of water with high concentration of salt which is used for preserving foods. I also find that the noticee has submitted that the impugned goods imported by them viz. Canned Sweet Corn Kernel are packed in medium of Brine solution. The fact that the **imported goods were subjected to Brine solution has been mentioned in the Show Cause Notice also**. In para 2.4 of the Show Cause Notice, label of the impugned goods from one sample Bill of Entry is mentioned wherein the ingredients of the item were found as Sweet Corn, Water, Sugar and Salt with packing as Brine Solution of 1.44% Salt. I find that the Show Cause Notice has also admittedly mentioned that the subject goods are subjected to Brine Solution. I find that the notice, nowhere has negated the fact that the subject goods were not subjected to Brine Solution. However, they have relied upon the website of the importer, wherein it is mentioned that the impugned goods are not subjected to any preservatives. I find that non-mention of the preservative on the website & on the label of the goods rather supports the classification claimed by the noticee. An absence of preservative further pushes the impugned goods out of scope of Chapter 2005 which cover only those products of Chapter 7 which have been **prepared or preserved other than** those referred in Note 1(a) to Chapter 20. I find that Note 5 to Chapter 7 has clearly included **Brine Solution** as one of the methods of provisional preservation along with other methods wherein preservatives are used. Accordingly, I find that the impugned goods i.e. Canned Sweet Corn Kernels were subjected to Brine solution for the purpose of preserving the product on temporary basis during transport and storage.

5.6 I further find that the noticee has submitted report no. 2503023 dated 27.03.2025 from the National Institute of Food Technology Entrepreneurship and Management, under Ministry of Food Processing Industries, Govt. of India, in respect of the said foods imported by them. Relevant Excerpts from the report are as below:

"*Physiochemical observation of product: Canned Sweet Corn Kernels merged in liquid solution packed in tin container (can) and it was sealed in a manner to prevent the spoilage. Its preservative medium contains salt and sugar in an appropriate level so that the drained weight and the container was well filled with the product and have occupied more than 90.0 percent of the water (distilled water at 20°C) capacity of the container hence it complies with the requirement of Fruit & Vegetable products covered under FOOD SAFETY AND STANDARDS (FOOD PRODUCTS STANDARDS AND FOODADDITIVES) REGULATIONS, 2011.*

Conclusion: The submitted sample of Canned sweet corn kernels Packed in preservative solution (brine) conforms to the relevant regulation of FOOD SAFETY AND STANDARDS (FOOD PRODUCTS STANDARDS AND FOOD ADDITIVES) REGULATIONS, applicable on it with respect to its product name i.e. canned foods preserved in a suitable medium to prevent the spoilage. The product is provisionally

preserved as when the can is opened and packing medium is removed the can will spoil within 1-2 days. Direct consumption (just after opening of can) of this canned sweet corn kernels is not recommended. It will be safe for consumption only after rinsing in fresh water and thereafter suitable cooking process. "

5.7 From the above mentioned conclusion of the report, it is abundantly clear that the subject goods in question were **subjected to Brine solution for the purpose of provisional preservation and the same are not suitable for immediate consumption**. I find that just because it is mentioned on the website of the importer that the subject goods are not subjected to any preservatives, does not mean that the same are fit for immediate consumption. I find that from the importer's website and the label of the goods, the Notice has confirmed that the goods are packed only in brine solution and that no other preservative has been used. Preservation in brine is a method of provisional preservation expressly contemplated under Chapter 7. In the absence of any evidence to show the use of **any preservative** or process other than 'Brine Solution', I hold that the impugned goods do not satisfy the conditions for classification under Chapter 20. Accordingly, I am of the considered opinion that the impugned goods are subjected to Brine Solution for the purpose of preserving the same on temporary basis and the said goods are not fit for immediate consumption. The fact that the said goods are subjected to Brine solution is mentioned in the Show Cause Notice also. I find that the goods which are preserved by use of Brine Solution are covered in Note 5 to Chapter 7. Therefore, I find that the impugned goods i.e. Canned Sweet Corn Kernels are eligible for classification under Chapter Heading 0711 and more specifically under heading 07119090.

5.8 I find that the matter of vegetable subjected to Brine Solution being of provisional preservation or otherwise is not *Res Integra* and has already been established. In case of Premier Mushroom Farms Vs CCE- 2005 (183) ELT 252 (Tri.-LB), larger bench of the Tribunal passed the order. Relevant part of the order is as below:

"6. The 'provisionally' preserved nature of the mushroom in question remains established by expert opinion obtained by both sides. Letter dated 11-11-2004 sent by the Assistant Commissioner of Central Excise, Hyderabad 'C' Division to Commissioner, Central Excise, Hyderabad, it states as under:

"Sub : Appeal No. E/62/04 against OIA No. 22/2004 Dt. 22-1-2003 by M/s. Premier Mushroom Farms - Reg.

In continuation of this Office letter of even number dt. 8-11-2004, it is further submitted that a sample of the product 'Canned Mushrooms in Brine' was sent to National Institute of Nutrition, Hyderabad for ascertaining:

1. Whether the product is provisionally preserved or prepared and preserved

2. Whether the product can be grouped in ready to eat category or ready to cook/ready to prepare category.

On oral enquiry with the Scientists in Food Toxicology Dept. in NIN, it is learnt that the product is provisionally preserved and is in ready to cook/ready to prepare category, but not

in ready to eat category. However, expert opinion in writing could not be obtained as it was suggested by them that opinion on the points raised could be ascertained from Centre for Food Technology Research Institute, Mysore, which is a suitable agency for this purpose."

The appellant had also produced opinion from Osmania University that the mushroom in question has been only provisionally preserved. Thus, the technical opinion obtained by the Revenue authorities and the technical opinion obtained by the assessee are unanimous that the goods have been provisionally preserved.

7. We may now summarise the position emerging on the classification question. Note to Chapter 20 excludes provisionally preserved vegetables from that chapter which is for prepared vegetables. Technical opinion obtained by both sides confirm the provisionally preserved nature of the vegetable. HSN note to Chapter 7 includes both cooked and uncooked vegetable under that heading. Thus, the entire material on record support classification under Chapter 7. Therefore, we are of the opinion that the correct classification of button mushroom in brine is under Chapter 7. Reference is answered accordingly."

5.9 From the above, it can be seen that the goods in Brine solution are considered as provisionally preserved and the larger bench of Hon'ble CESTAT has considered even the cooked food under Chapter 7 when the same is subjected to Brine solution for provisional preservation of the same. In the instant case, the goods were stored in Brine Solution as submitted by the noticee and also mentioned in the Show Cause Notice and the goods subjected to Brine Solution are preserved for provisional purpose in terms of the aforementioned Certificate of the National Institute of Food Technology Entrepreneurship and Management. Therefore, in view of the said certificate and judgment of Hon'ble CESTAT, I am of the considered opinion that the impugned goods are preserved provisionally.

5.10 I find that the impugned goods, namely canned sweet corn kernels, are not fit for immediate consumption in the condition in which they are imported. The goods are packed in a medium of brine solution, which is used only for provisional preservation. The expert certificate issued by the National Institute of Food Technology Entrepreneurship and Management (NIFTEM), Ministry of Food Processing Industries, Government of India, placed on record, clearly certifies that upon opening of the can, the sweet corn kernels **preserved in brine are unsuitable for use in that state**. The said certificate states **as '*Direct consumption (just after opening of can) of this canned sweet corn kernels is not recommended. It will be safe for consumption only after rinsing in fresh water and thereafter suitable cooking process*** This factual position has not been disputed by the SCN. The very requirement of rinsing to remove the brine solution prior to cooking establishes that the product, as imported, cannot be consumed directly and is therefore unsuitable for immediate consumption. In the absence of any contrary evidence, I hold that the impugned goods do not possess the character of ready-to-eat or immediately consumable food products and are clearly in a provisionally preserved state at the time of importation. Since the impugned goods are preserved provisionally and they remain unsuitable for immediate consumption in that state, I hold that they appropriately classifiable under CTH 07119090.

5.11 I find that the Show Cause Notice proposes to classify the said goods under Chapter 2005. As discussed in paras *supra*, perusing Notes to Tariff Heading 2005 along with Note 3 and Note1(a) to Chapter 20, it is clear that heading 2005 covers only those products which have not been preserved by the processes mentioned in Chapter 7. In view of the aforementioned discussions and findings, since it is established that the goods are in medium of Brine Solution and that use of Brine Solution is a means and a process of provisional preservation contemplated by Chapter 7 of the Tariff, I find that the impugned goods stand excluded from Chapter 20 by virtue of Note 1 of Chapter 20 which provides that Chapter 20 does not cover Vegetables preserved by the processes specified in Chapter 7. I find that the Show Cause Notice itself records in Para 3 that the goods are with **No Preservatives**. An absence of preservative further pushes the impugned goods out of scope of Chapter 2005. In view of provisional preservation in Brine solution and in absence of any other preservative, the goods do not qualify for classification under Chapter 20. I find that the goods are only provisionally preserved for transport and storage in Brine, which is a process specified in Note 5 of Chapter 7. Therefore, I hold that the contention of the Show Cause Notice to classify the goods under Heading 2005 is incorrect and the goods have been correctly classified by the noticee under CTSH 07119090.

6. Since the goods have been correctly classified by the noticee, I find that they are eligible for benefits claimed by them under exemption notification no. 46/2011-Customs and have paid appropriate duties of Customs applicable to them. In view of the above, I find that the demand raised in the impugned Show Cause Notice does not sustain. As there has been no short-levy of duty and the impugned goods have been imported properly, the goods are not liable for confiscation and the penalties proposed on the Noticee are liable to be set aside.

7. In view above, I pass the following order:

ORDER

7.1 I order that the demand for differential duty amounting to Rs. 1,29,90,725/- from the importer M/s. Vidya Sagar Foods Pvt. Ltd. under Section 28(4) of the Customs Act, 1962, is not sustainable and is hereby dropped.

7.2 I order that the proposal to levy interest under Section 28AA of the Customs Act, 1962, is dropped, as the principal demand does not survive.

7.3 I order that the proposal to confiscate the goods covered under the Bills of Entry listed in Annexure-A of the SCN under Section 111(m) of the Customs Act, 1962, is not maintainable and is hereby dropped.

7.4 I order that the proposal to impose penalties on M/s. Vidya Sagar Foods Pvt. Ltd. under Sections 112(a), 114A, 114AA of the Customs Act, 1962, is not warranted and is hereby dropped.

7.5 I order that the Show Cause Notice No. 1531/2024-25/Commr./Gr.I&IA/NS-I/CAC/JNCH dated 27.12.2025 is hereby dropped in its entirety.

8. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/ firms concerned, covered or not covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

Digitally signed by
Yashodhan Arvind Wanage
Date: 20-12-2025
22:43:59

(Yashodhan Arvind Wanage)
Pr. Commissioner of Customs,
NS-1, JNCH, Nhava Sheva

To,
M/s Vidyasagar Foods Pvt. Ltd. (IEC: 0509060650),
9/19 Dhaka Vihar, Kamruddin Nagar,
Nangloi, Delhi-110041
Email- mail.frutins@gmail.com; mail.vsf@gmail.com; info@vidyasagarfoods.com; purchase.vsf@gmail.com

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